

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i> ,	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
Case No. 08-13555 (JMP)
(Jointly Administered)
Ref. Doc. No. 1184

AFFIDAVIT OF SERVICE

[illegible]

HERB BAER, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On October 23, 2008, I caused to be served the “NOTICE OF SUPPLEMENT TO DEBTORS’ MOTION, PURSUANT TO SECTIONS 105(a), 363(b), AND 541 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULES 6003 AND 6004, FOR AUTHORIZATION TO PAY PREPETITION EXCISE AND WITHHOLDING TAXES”, dated October 23, 2008 [Docket #1184], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit “A”,
- b) delivered by facsimile to those parties listed on the attached Exhibit “B”, and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by first-class mail to the parties listed on the attached Exhibit “C”.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
27th day of October, 2008

/s/ Herb Baer
Herb Baer

/s/ Regina Amporfro
Notary Public, State of New York
No. 01AM6064508
Qualified in Bronx County
Commission Expires September 24, 2009

Exhibit “A”

EMAIL ADDRESSES

aalfonso@kayescholer.com	christopher.schueller@bipc.com
acker@chapman.com	cmontgomery@salans.com
adarwin@nixonpeabody.com	CMTB_LC11@chuomitsui.jp
aglenn@kasowitz.com	cohen@sec.gov
agold@herrick.com	cohenr@sewkis.com
agolianopoulos@mayerbrown.com	cp@stevenslee.com
ahammer@freebornpeters.com	crogers@orrick.com
akihiko_yagyu@chuomitsui.jp	cs@stevenslee.com
albaugh.colin@pbgc.gov	cschreiber@winston.com
amarder@msel.com	cshulman@sheppardmullin.com
amenard@tishmanspeyer.com	ctatelbaum@adorno.com
andrew.lourie@kobrekim.com	cward@polsinelli.com
angelich.george@arentfox.com	cweber@ebg-law.com
anne.kennelly@hp.com	cweiss@ingramllp.com
apo@stevenslee.com	dallas.bankruptcy@pulicans.com
araboy@cov.com	Danna.Drori@usdoj.gov
arlbank@pbfcm.com	david.bennett@tklaw.com
arosenblatt@chadbourne.com	david.crichlow@pillsburylaw.com
arwolf@wlrk.com	david.heller@lw.com
ashmead@sewkis.com	davids@blbglaw.com
asnow@ssbb.com	davidwheeler@mvalaw.com
atrehan@mayerbrown.com	dbarber@bsblawyers.com
austin.bankruptcy@publicans.com	dbaumstein@whitecase.com
avenes@whitecase.com	dckaufman@hhlaw.com
avi.gesser@dpw.com	dclark@stinson.com
azylberberg@whitecase.com	dcoffino@cov.com
bambacha@sec.gov	dcrapo@gibbonslaw.com
bankoftaiwan@botnya.com	ddunne@milbank.com
bankruptcy@goodwin.com	deggert@freebornpeters.com
bankruptcymatters@us.nomura.com	demetra.liggins@tklaw.com
bhinerfeld@sbtclaw.com	dennis.graham@kbc.be
bill.freeman@pillsburylaw.com	deryck.palmer@cwt.com
bill.hughes@us.standardchartered.com	dfelder@orrick.com
bmanne@tuckerlaw.com	dflanigan@polsinelli.com
bmiller@mofo.com	dfriedman@kasowitz.com
brad.dempsey@hro.com	dhayes@mcguirewoods.com
brendalblanks@eaton.com	dheffer@foley.com
brian.pfeiffer@friedfrank.com	dirk.roberts@ots.treas.gov
brian_corey@gtservicing.com	dkleiner@velaw.com
bromano@willkie.com	dkozusko@willkie.com
broy@rtlawfirm.com	dladdin@agg.com
bruce.ortwine@sumitomotrust.co.jp	dlemay@chadbourne.com
btrust@mayerbrown.com	dlipke@vedderprice.com
btupi@tuckerlaw.com	dludman@brownconnery.com
bturk@tishmanspeyer.com	dmcguire@winston.com
cave@hugheshubbard.com	dodonnell@milbank.com
cbelmonte@ssbb.com	donald.badaczewski@dechert.com
cdesiderio@nixonpeabody.com	douglas.bacon@lw.com
charles@filardi-law.com	douglas.mcgill@dbr.com
chris.omahoney@bnymellon.com	dravin@wolffsamson.com

drose@pryorcashman.com	ian.levy@kobrekim.com
drosner@goulstonstorrs.com	igoldstein@dl.com
drosner@kasowitz.com	ilevee@lowenstein.com
dswan@mcguirewoods.com	info2@normandyhill.com
eagle.sara@pbgc.gov	ira.herman@tklaw.com
ecohen@russell.com	isgreene@hhlaw.com
edpe01@handelsbanken.se	israel.dahan@cwt.com
efile@pbgc.gov	jacobsonn@sec.gov
efile@willaw.com	jafeltman@wlrk.com
efleck@milbank.com	james.mcclammy@dpw.com
efriedman@friedumspring.com	jamestecce@quinnemanuel.com
eglas@mccarter.com	Jbecker@wilmingtontrust.com
ehollander@whitecase.com	jbird@polsinelli.com
ehorn@lowenstein.com	jbromley@cgsb.com
ekbergc@lanepowell.com	jcarberry@cl-law.com
ellen.halstead@cwt.com	jdyas@halperinlaw.net
elobello@blankrome.com	jeffrey.sabin@bingham.com
erose@herrick.com	jennifer.demarco@cliffordchance.com
eschwartz@contrariancapital.com	Jesse.Hibbard@ozcap.com
esmith@dl.com	jfalgowski@reedsmith.com
ezavalkoff-babej@vedderprice.com	jgarrrity@shearman.com
ezujkowski@emmetmarvin.com	jguy@orrick.com
fbp@ppgms.com	jherzog@gklaw.com
feldsteinh@sullcrom.com	jhs7@att.net
ffm@bostonbusinesslaw.com	jhuggett@margolisedelstein.com
fhyman@mayerbrown.com	jkehoe@sbtclaw.com
fishere@butzel.com	jketten@wilkie.com
frank.sodano@americas.bnpparibas.com	jkurtzman@klehr.com
frank.white@agg.com	jlee@foley.com
fred.berg@rvblaw.com	jlevitin@cahill.com
frelingh@hugheshubbard.com	jlipson@crockerkuno.com
fsosnick@shearman.com	jliu@dl.com
gabriel.delvirginia@verizon.net	jlovi@steptoe.com
gary.ticoll@cwt.com	jmathis@lloydtsb-usa.com
gauchb@sec.gov	jmazermarino@msek.com
gbray@milbank.com	jmcginley@wilmingtontrust.com
george.davis@cwt.com	john.rapisardi@cwt.com
george_neofitidis@scotiacapital.com	jorbach@hahnhausen.com
giddens@hugheshubbard.com	joseph.scordato@dkib.com
gkaden@goulstonstorrs.com	joshua.dorchak@bingham.com
glee@mofo.com	jpintarelli@mofo.com
glenn.siegel@dechert.com	jrabinowitz@rltlawfirm.com
grosenberg@co.arapahoe.co.us	jschwartz@hahnhausen.com
gschiller@zeislaw.com	jshickich@riddellwilliams.com
hanh.huynh@cwt.com	jsmair@pbnlaw.com
harveystrickon@paulhastings.com	jtimko@allenmatkins.com
heiser@chapman.com	jtougas@mayerbrown.com
hirsh.robert@arentfox.com	jwallack@goulstonstorrs.com
hollace.cohen@troutmansanders.com	jwang@sipc.org
howard.hawkins@cwt.com	jweiss@gibsondunn.com
hseife@chadbourne.com	jwishnew@mofo.com
hsnovikoff@wlrk.com	k4.nomura@aozorabank.co.jp

karen.wagner@dpw.com	mgreger@allenmatkins.com
KDWBKruptcyDepartment@kelleydrye.com	mhopkins@cov.com
keith.simon@lw.com	michael.halevi@anz.com
ken.higman@hp.com	michael.kim@kobrekim.com
kgwynne@reedsmith.com	Michael.mauerstein@citi.com
kiplok@hugheshubbard.com	michael.tan@fubon.com
klippman@munsch.com	mimi04@handelsbanken.se
kmayer@mccarter.com	Mitchell.Ayer@tklaw.com
kmisken@mcguirewoods.com	mitchell.epner@friedfrank.com
kobak@hugheshubbard.com	mjacobs@pryorcashman.com
korr@orrick.com	mjedelman@vedderprice.com
Kostad@mofo.com	mkjaer@winston.com
kovskyd@pepperlaw.com	mlahaie@akingump.com
kpiper@steptoe.com	mmendez@hunton.com
kressk@pepperlaw.com	mmickey@mayerbrown.com
KReynolds@mklawny.com	mmorreale@us.mufg.jp
kristin.going@dbr.com	monica.lawless@brookfieldproperties.com
krosen@lowenstein.com	mpage@kelleydrye.com
lacyr@sullcrom.com	mrosenthal@gibsondunn.com
lalshibib@reedsmith.com	ms.wu@fubonny.com
Landon@StreusandLandon.com	MSchleich@fraserstryker.com
lattard@kayescholer.com	mschonholtz@kayescholer.com
lawrence.bass@hro.com	mshiner@tuckerlaw.com
ldespins@milbank.com	mspeiser@stroock.com
lgranfield@cgsh.com	mstamer@akingump.com
linda.boyle@twtelecom.com	mtuck@lloydsts-usa.com
lisa.kraidin@allenoverly.com	murai24234@nissay.co.jp
lmarinuzzi@mofo.com	nbannon@tishmanspeyer.com
lml@ppgms.com	nbruce@lloydsts-usa.com
lromansic@steptoe.com	neal.mann@oag.state.ny.us
lschweitzer@cgsh.com	ned.schodek@shearman.com
lubell@hugheshubbard.com	newyork@sec.gov
lwhidden@salans.com	Nherman@morganlewis.com
mabrams@willkie.com	nissay_10259-0154@mhmjapan.com
macl01@handelsbanken.se	oipress@travelers.com
macronin@debevoise.com	paronzon@milbank.com
Malcolm@firstbankny.com	paul.deutch@troutmansanders.com
MAOFILING@CGSH.COM	pbosswick@ssbb.com
margolin@HughesHubbard.com	pdublin@akingump.com
mark.deveno@bingham.com	peter.simmons@friedfrank.com
mark.ellenberg@cwt.com	peter.zisser@hklaw.com
mark.houle@pillsburylaw.com	peter@bankrupt.com
martin.davis@ots.treas.gov	pfeldman@oshr.com
masaki_konishi@noandt.com	phayden@mcguirewoods.com
matthew.dyer@prommis.com	pnichols@whitecase.com
matthew.klepper@dlapiper.com	ppatterson@stradley.com
mbenner@tishmanspeyer.com	prachmuth@reedsmith.com
mbienenstock@dl.com	pwright@dl.com
mcordone@stradley.com	r.stahl@stahlzelloe.com
mcto@debevoise.com	ramona.neal@hp.com
mdorval@stradley.com	ranjit.mather@bnymellon.com
metkin@lowenstein.com	raymond.morison@bnymellon.com

rdaversa@orrick.com	splatzer@platzerlaw.com
rdicanto@nabny.com	ssmall@us.mufg.jp
rfleischer@pryorcashman.com	steele@lowenstein.com
rgmason@wlrk.com	stephanie.wickouski@dbr.com
rgraham@whitecase.com	steve.ginther@dor.mo.gov
rhett.campbell@tklaw.com	steven.perlstein@kobrekim.com
richard.lear@hklaw.com	steven.wilamowsky@bingham.com
ritkin@steptoe.com	Streusand@StreusandLandon.com
RLevin@cravath.com	susan.schultz@newedgegroup.com
RLGold1977@aol.com	susheelkirpalani@quinnemanuel.com
rmunsch@munsch.com	tarbit@cftc.gov
rnetzer@willkie.com	tbrock@ssbb.com
rnies@wolffsamson.com	tetsuhiro.toomata@shinseibank.com
robert.bailey@bnymellon.com	TGoren@mofo.com
robert.dombroff@bingham.com	timothy.brink@dlapiper.com
robert.henoch@kobrekim.com	timothy.palmer@bipc.com
Robert.Holladay@youngwilliams.com	timothy.white@mizuhocbus.com
robert.malone@dbr.com	tjfreedman@pbnlaw.com
Robert.yalen@usdoj.gov	tkarcher@dl.com
roberts@pursuitpartners.com	tkiriakos@mayerbrown.com
rolfnagel.dahl@dnbnor.no	tmacwright@whitecase.com
ronald.silverman@bingham.com	tnixon@gklaw.com
rreid@sheppardmullin.com	ttarcy@crockerkuno.com
RTrust@cravath.com	tslome@msek.com
Russj4478@aol.com	twatanabe@mofo.com
rwasserman@cftc.gov	twheeler@lowenstein.com
rwynne@kirkland.com	vdagostino@lowenstein.com
sabin.willett@bingham.com	Villa@StreusandLandon.com
sagolden@hhlaw.com	vivek.prashar@lloydstsb.co.uk
sandra.mayerson@hklaw.com	wanda.goodloe@cbre.com
schapman@willkie.com	wbenzija@halperinlaw.net
schristianson@buchalter.com	weissjw@gtlaw.com
scottshelley@quinnemanuel.com	wfoster@milbank.com
scousins@armstrongteasdale.com	wheuer@dl.com
sdg@adorno.com	wilten@hugheshubbard.com
sdnyecf@dor.mo.gov	wisotska@pepperlaw.com
sean@blbglaw.com	wsilverm@oshr.com
sehlers@armstrongteasdale.com	wsmith@bocusa.com
sfineman@lchb.com	wtaylor@mccarter.com
sfox@mcguirewoods.com	yamashiro@sumitomotrust.co.jp
sgordon@cahill.com	yasuhiko_imai@smbcgroup.com
Sgross@HodgsonRuss.com	
sgubner@ebg-law.com	
sharbeck@sipc.org	
shari.leventhal@ny.frb.org	
sheakkorzun@comcast.net	
sheehan@txschoolaw.com	
sidorsky@butzel.com	
slerner@ssd.com	
smillman@stroock.com	
snewman@katskykorins.com	
spiotto@chapman.com	

Exhibit “B”

Name	Fax
INTERNAL REVENUE SERVICE	212-436-1931
OFFICE OF THE US TRUSTEE, ANDREW D VELEZ-RIVERA	212-668-2255
OFFICE OF THE NEW YORK ATTORNEY GENERAL	212-416-6042

Exhibit “C”

Claim Name	Address Information
ACCOUNT TEMPS	12400 COLLECTIONS DRIVE, CHICAGO, IL 60693
ANZ BANKING GROUP LTD	18TH FLOOR KYOBO GUILDING,1 CHONGRO 1 KU,CHONGRO KA, SEOUL, KOREA
AOZORA	1-3-1 KUDAN-MINAMI,CHIYODA-KU, TOKYO, 102-8660 JAPAN
AT&T	PO BOX 8100, AURORA, IL 60507
AUSTRALIA AND NEW ZEALAND BANKING GROUP LTD	MELBOURNE OFFICE,LEVEL 6, 100 QUEEN STREET, VICTORIA MELBOURNE, VIC 3000 AUSTRALIA
BEST KARPET	1477 E 357 ST, EASTLAKE, OH 44095
CHUO MITSUI TRUST & BANKING	NORIYUKI TSUMURA,3-33-1 SHIBA, MINATO-KU, TOKYO, 105-0014 JAPAN
CITIBANK NA HONG KONG BRANCH	FINANCIAL INSTITUTIONS GROUP ASIA PACIFIC,44/F CITIBANK TOWER, 3 GARDEN RD, CENTRAL HONG KONG, HONG KONG
DEMANN	16919 WALDEN, CLEVELAND, OH 44128
DIVISION WATER	PO BOX 94540, CLEVELAND, OH 44101
DOMINION	PO BOX 26225, RICHMOND, VA 23260
HUA NAN COMMERCIAL BANK LTD	38 CHUNG-KING SOUTH RD SECTION 1, TAIPEI, TAIWAN
IGS	PO BOX 631919, CINCINNATI, OH 45263-1919
ILLUMINATING	PO BOX 3638, AKRON, OH 44309
MARBLE CARE	5184 RICHMOND RD, CLEVELAND, OH 44146
MIDWEST REALTY ADVISORS LLC	ATTN: JACK CORNACHIO,37848 EUCLID AVE, WILLOUGHBY, OH 44094
MIZUHO CORPORATE BANK LTD	GLOBAL SYNDICATED FINANCE DIVISION,1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JAPAN
MIZUHO CORPORATE BANK LTD	1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JAPAN
NORTHEAST	PO BOX 9260, AKRON, OH 44305
OFFICE OF THE US TRUSTEE	ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG,BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS,33 WHITEHALL STREET, 21ST FLOOR, NEW YORK, NY 10004
RENTOKIL	8001 SWEET VALLEY DR, VALLEYVIEW, OH 44125
REPUBLIC WASTE	PO BOX 9001826, LOUISVILLE, KY 40290
RMC	PO BOX 31315, ROCHESTER, NY 14603
ROCK-FORTY-NINTH LLC	ATTN: PRESIDENT/SECRETARY,C/O THE ROCKEFELLER GROUP,1221 AVE OF THE AMERICAS, NEW YORK, NY 10020
SHINKIN CENTRAL BANK	SHUJI YAMADA, DEPUTY GENERAL MANAGER,FINANCIAL INSTITUTIONS DEPT,3-7, YAESU 1-CHOME,CHUOKU, TOKYO, 104-0028 JAPAN
SHINKIN CENTRAL BANK	8-1, KYOBASHI 3-CHOME,CHUO-KU, TOKYO, 104-0031 JAPAN
STATLER ARMS GARAGE LLC	1111 EUCLID AVE, CLEVELAND, OH 44115
STEINGASS	754 PROGRESS DRIVE, MEDINA, OH 44256
SUMITOMO MITSUBISHI BANKING CORP	13-6 NIHOBASHI-KODENMA-CHO,CHUO-KU, TOKYO, 103-0001 JAPAN
TAIPEI FUBON BANK, HEAD OFFICE	NO. 36, SEC 3, NAKING, EAST RD, TAIPEI, TAIWAN
TD SECURITY	PO BOX 81357, CLEVELAND, OH 44181
THE BANK OF NOVA SCOTIA	SINGAPORE BRANCH,1 RAFFLES QUAY #20-01,ONE RAFFLES QUAY NORTH TOWER, , 048583 SINGAPORE
TIME WARNER	PO BOX 0901, CAROL STREAM, IL 60132
UFJ BANK LIMITED	2-7-1, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8388 JAPAN
WCCV	3479 STATE RD, CUYAHOGA FALLS, OH 44223

Total Creditor Count 35
